

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

D-1 PETER HENDRICKSON,

Defendant.

Case:2:08-cr-20585

Judge: Lawson, David M

MJ: Scheer, Donald A

Filed: 11-06-2008 At 04:58 PM

INDI USA V. SEALED MATTER (DA)

VIO: 26 U.S.C. § 7206(1)

INDICTMENT

The Grand Jury charges:

At all times relevant to the Indictment:

1. Defendant PETER HENDRICKSON was employed by Personnel Management, Inc., in various capacities, including as a purchaser.

2. Defendant PETER HENDRICKSON received wages from Personnel Management, Inc., for his employment. Wages paid to HENDRICKSON were reported to the Internal Revenue Service ("IRS") on Forms W-2 by Personnel Management, Inc. in the amounts of \$51,666 in 2000, \$58,965 in 2002, \$60,608 in 2003, \$62,433 in 2004, \$64,310 in 2005, and \$20,494 in 2006.

3. The IRS is an agency of the United States Department of Treasury responsible for administering and enforcing the tax laws of the United States, and collecting taxes owed to the United States.

4. Form W-2, Wage and Tax Statement, is a document used by employers to report to the IRS wages paid to employees and the taxes withheld from the wages.

5. IRS Form 4852 ("Substitute for Form W-2, Wage and Tax Statement") serves as a substitute for, among other things, Form W-2, and is completed by a taxpayer when the taxpayer's employer either failed to issue a Form W-2 to the taxpayer or the employer issued an incorrect Form W-2. A taxpayer submits a Form 4852 along with the Form 1040 ("Individual Income Tax Return") to the IRS.

COUNT ONE

(26 U.S.C. § 7206(1) – Filing a False Document: Form 1040)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about November 18, 2002, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe an Individual Income Tax Return, Form 1040 for the calendar year 2000, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said 2000 Individual Income Tax Return, Form 1040 reported that he had received no wages, whereas, as he then and there well knew, he had, in fact, received wages in the approximate amount of \$51,666 during calendar year 2000.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT TWO

(26 U.S.C. § 7206(1) – Filing a False Document: Form 1040)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about August 25, 2003, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe an Individual Income Tax Return, Form 1040 for the calendar year 2002, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said 2002 Individual Income Tax Return, Form 1040 reported that he had received no wages, whereas, as he then and there well knew, he had, in fact, received wages in the approximate amount of \$58,965 during calendar year 2002.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT THREE

(26 U.S.C. § 7206(1) – Filing a False Document: Form 1040)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2004, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and

subscribe an Individual Income Tax Return, Form 1040 for the calendar year 2003, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said 2003 Individual Income Tax Return, Form 1040 reported that he had received no wages, whereas, as he then and there well knew, he had, in fact, received wages in the approximate amount of \$60,608 during calendar year 2003.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT FOUR

(26 U.S.C. § 7206(1) – Filing a False Document: Form 1040)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2005, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe an Individual Income Tax Return, Form 1040 for the calendar year 2004, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said 2004 Individual Income Tax Return, Form 1040 reported that he had received no wages, whereas, as he then and there well knew, he had, in fact, received wages in the approximate amount of \$62,433 during calendar year 2004.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT FIVE

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about November 18, 2002, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document, defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2000, whereas, as he then and there well knew, he had, in fact, received substantial wages in 2000 in the approximate amount of \$51,666.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT SIX

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about August 25, 2003, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2002, whereas, as he then and there well knew, he had, in fact, received substantial wages in 2002 in the approximate amount of \$58,965.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT SEVEN

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2004, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2003, whereas, as he then and there

well knew, he had, in fact, received substantial wages in 2003 in the approximate amount of \$60,608.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT EIGHT

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby reallocated and incorporated by reference.

2. On or about April 15, 2005, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2004, whereas, as he then and there well knew, he had, in fact, received substantial wages in 2004 in the approximate amount of \$62,433

All in violation of Title 26, United States Code, Section 7206(1).

COUNT NINE

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2006, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2005, whereas, as he then and there well knew, he had, in fact, received substantial wages in 2005 in the approximate amount of \$64,310.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT TEN

(26 U.S.C. § 7206(1) - Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2007, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not

believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2006, whereas, as he then and there well knew, he had, in fact, received substantial wages in 2006 in the approximate amount of \$20,494.

All in violation of Title 26, United States Code, Section 7206(1).

THIS IS A TRUE BILL

/s/ Grand Jury Foreperson

TERRENCE BERG
ACTING UNITED STATES ATTORNEY

/s/ MICHAEL LEIBSON
Assistant U.S. Attorney
211 W. Fort Street, Suite 2001
Detroit, MI 48226
(313) 226-9100
michael.leibson@usdoj.gov
P24092

/s/ MARK F. DALY
Trial Attorney
Northern Criminal Enforcement Section
Tax Division - U.S. Department of Justice
P.O. Box 972, Ben Franklin Station
Washington, D.C. 20044
(202) 616-2245
mark.f.daly@usdoj.gov

Dated: November 6, 2008

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ORIGINAL

**United States District Court
Eastern District of Michigan**

Criminal Case Cove

Case:2:08-cr-20585

Judge: Lawson, David M

MJ: Scheer, Donald A

Filed: 11-06-2008 At 04:58 PM

INDI USA V. SEALED MATTER (DA)

NOTE: It is the responsibility of the Assistant U.S. Attorney signing this form to compl

Companion Case Information

Companion Case Number: N/A

This may be a companion case based upon LCrR 57.10 (b)(4)¹:

Judge Assigned: N/A

☐ Yes☒ No

AUSA's Initials:

Case Title: USA v. PETER HENDRICKSON

County where offense occurred : Wayne

Check One:

☒ **Felony**

☐ Misdemeanor

☐ Petty

✓ Indictment/ Information --- **no** prior complaint.

Indictment/ Information --- based upon prior complaint [Case number: _____]

Indictment/ Information --- based upon LCrR 57.10 (d) *[Complete Superseding section below]*.

Superseding Case Information:

Superseding to Case No:

Judge:

- ☐ Original case was terminated; no additional charges or defendants.
- ☐ Corrects errors; no additional charges or defendants.
- ☐ Involves, for plea purposes, different charges or adds counts.
- ☐ Embraces same subject matter but adds the additional defendants or charges below:

Defendant name

Charges

Please take notice that the below listed Assistant United States Attorney is the attorney of record for the above captioned case.

November 6, 2008

Date _____

MICHAEL C. LEIBSON, P24092

Assistant United States Attorney

211 W. Fort Street, Suite 2001

Detroit, MI 48226-3277

Phone: (313) 226-9615

Fax: (313) 226-5464

E-Mail address: michael.leibson@usdoj.gov

Attorney Bar #: P24092

¹ Companion cases are matters in which it appears that (1) substantially similar evidence will be offered at trial, (2) the same or related parties are present, and the cases arise out of the same transaction or occurrence. Cases may be companion cases even though one of them may have already been terminated.